IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

CENTRAL EXCISE & CUSTOMS GOLD CONTROL AP No 13 of 2001

For Approval and Signature:

HON'BLE MR.JUSTICE M.S.SHAH
and
HON'BLE MR.JUSTICE A.M.KAPADIA

==========

1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

MESSRS UNITY INDUSTRIES

Versus

COMMISSIONER OF CENTRAL EXCISE

Appearance:

1. CENTRAL EXCISE & CUSTOMS GOLD CONTROL AP No. 13 of 2001
MR PARESH M DAVE for Petitioner No. 1
MR DN PATEL for Respondent No. 1-2

CORAM : HON'BLE MR.JUSTICE M.S.SHAH
and
HON'BLE MR.JUSTICE A.M.KAPADIA

Date of decision: 19/01/2004

ORAL JUDGEMENT

(Per : HON'BLE MR.JUSTICE M.S.SHAH)

Heard Mr. Paresh M. Dave, learned advocate for the petitioner and Mr. D.N. Patel, learned Senior Central Government Standing Counsel for the respondents.

2. Having regard to the judgment of the Apex Court in Titan Watches Limited v. Collector of Customs, Bangalore, 2000 (115) E.L.T. 28 (S.C.)., holding that bracelet being an integral part of the watch, bracelet of the watch should be taken as integral part of the watch and in view of the CEGAT New Delhi order in Commissioner of Central Excise v. M/s. Unity Industries applying the aforesaid decision of the Apex Court to notification No.72/86 for holding that watch straps are watch components at Sr.No.4 mentioned in notification No.72/86 dated 10.2.1986, we direct the CEGAT, West Zonal Bench, Mumbai to draw a statement of case and to submit the following question of law for our opinion:

"Whether the Tribunal was right in holding that bracelet or leather strap are not components of wrist watch?"

3. The application is accordingly allowed. Rule is made absolute. Application stands disposed of with no order as to costs.

(M.S. Shah, J.)

(A.M. Kapadia, J.)

(karan)